

**REMARKS**

Claims 2, 3, 5, 19 and 23-28 are pending in this application. Claims 2, 3, 19, 23 and 28 are amended herein. Support for the amendments is as described below. No new claims are added.

**Applicants' Response to the Claim Rejections under 35 U.S.C. §112**

Claim 2 and depending claims 3, 5, 19 and 23-28 are rejected under 35 U.S.C. §112, second paragraph, as being indefinite for failing to particularly point out and distinctly claim the subject matter of the invention. Specifically, the Office Action maintains that the limitation "in the third step, the first insulation film is etched with the fourth insulation film as a stopper" is unclear since, according to claim 2, the third step consists only of forming a second insulation film (having etching characteristics different from those of the first insulation film) over the first insulating film.

In response thereto, applicants have amended claims 2, 3 and 19 to more distinctly claim the subject matter regarded as the invention. Specifically, applicants have amended claims 2 and 3 so as to clarify that the third step is a step of etching the first insulation film (see the step of forming the hole in claim 2). Similarly, applicants have amended claim 19 so as to clarify that the first step is a step of etching the third insulation film (see the step of forming the hole in claim 2). The first to the third steps are clearly defined in the step of forming the hole in claim 2. In light of the amendments, applicants respectfully request favorable reconsideration.

**Applicants' Response to the Objections to the claims**

Claims 3, 19, 23 and 28 are objected to because of the following informalities: the expression "claim [1]" should be replaced by "claim [[1]]" in order to properly indicate deletion of "1". In response thereto, applicants have amended claims 3, 19, 23 and 28. Specifically, "claim [1]" in claims 3, 19, 23 and 28 has been changed to --claim [[1]]--.

According to the above-described amendments, applicants respectfully submit that the claims are amended so as to properly indicate deletion of "1". Therefore, applicants respectfully request that the claim objections be withdrawn.

**CONCLUSION**

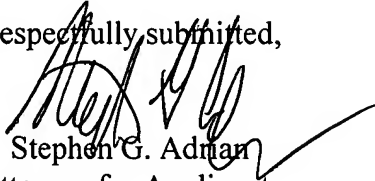
In view of the aforementioned amendments and accompanying remarks, Applicants submit that the claims, as herein amended, are In condition for allowance. Applicants request such action at an early date.

If the Examiner believes that this application is not now in condition for allowance, the Examiner is requested to contact Applicants' undersigned attorney to arrange for an interview to expedite the disposition of this case.

Amendment  
Application No. 10/797,188  
Attorney Docket No. 960045E

If this paper is not timely filed, Applicants respectfully petition for an appropriate extension of time. The fees for such an extension or any other fees that may be due with respect to this paper be charged to Deposit Account No. 50-2866.

Respectfully submitted,



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